

RICE COUNTY

SUMMARY FINANCIAL STATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2009

The purpose of this report is to provide a summary of financial information concerning Rice County for interested citizens. Questions about this report should be directed to Fran Windschitl, Rice County Auditor/Treasurer at 507-332-6122.

A FULL AND COMPLETE COPY OF THE COUNTY FINANCIAL STATEMENT IS AVAILABLE UPON REQUEST BY CALLING 507-332-6104, BY WRITING TO THE RICE COUNTY AUDITOR/TREASURER AT 320 NW THIRD STREET, FARIBAULT, MN 55021 OR BY VISITING THE AUDITOR/TREASURER'S DEPARTMENT ON THE RICE COUNTY WEBSITE AT www.co.rice.mn.us.

COUNTY OFFICIALS

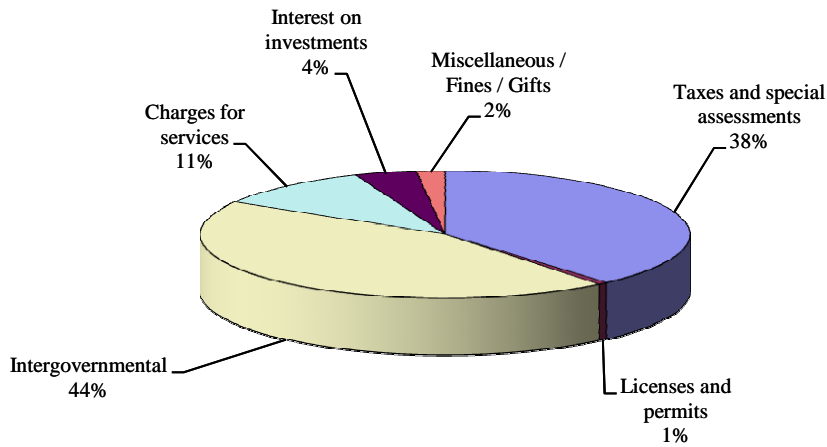
County Commissioner	District 1	Jake Gillen	507-334-5746
County Commissioner	District 2	Galen Malecha	507-645-6041
County Commissioner	District 3	Milt Plaisance	507-334-7612
County Commissioner	District 4	Steve Bauer	507-334-9700
County Commissioner	District 5	Jeff Docken	952-652-2876
County Administrator		Gary Weiers	507-332-6121
County Auditor/Treasurer/Finance Director		Fran Windschitl	507-332-6122
County Attorney		Paul Beaumaster	507-332-6103
County Sheriff		Richard Cook	507-334-4391
County Recorder		Marsha Degroot	507-332-6114

A PROFILE OF RICE COUNTY

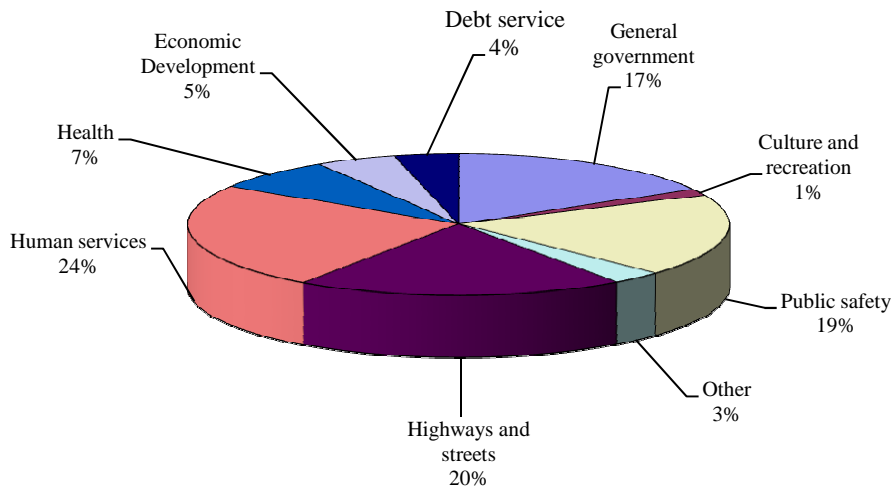
Key Indicator	Total 2009	Total 2008	Percent Increase (Decrease)
Estimated Population	63,405	62,898	0.81%
Total Tax Capacity	\$ 66,235,471	\$ 66,388,401	-0.23%
Percent of Property Taxes Collected	95.20%	96.80%	-1.65%
Total General Revenues	\$ 23,297,771	\$ 21,487,970	8.42%
Total Program Revenues	\$ 25,698,154	\$ 22,847,826	12.48%
Total Expenses			
Governmental activities	\$ 40,934,854	\$ 40,609,670	0.80%
Business-type activities	\$ 3,328,757	\$ 4,414,238	-24.59%
Capital Assets			
Governmental activities	\$ 111,998,881	\$ 110,209,401	1.62%
Business-type activities	\$ 2,442,103	\$ 2,483,646	-1.67%
Total Outstanding Net Bonded Debt of County			
General Obligation	\$ 26,110,437	\$ 12,359,826	111.25%
Revenue supported	-	-	N/A
Other	251,648	271,050	-7.16%
Bond Rating on Most Recent General Obligation Bond Issue	AA	Aa3	
Total Government-Wide Net Assets			
Governmental activities	\$ 128,410,033	\$ 123,679,490	3.82%
Business-type activities	\$ 8,327,776	\$ 8,167,755	1.96%
Total Number of Full-Time Employees	324	330	-1.82%

Rice County 2009 Governmental Funds' Finances

Where it comes from....



Where it goes....



A User's Guide to County Financial Statements

The following definitions will help citizens understand the terminology that is used in the county's financial statement.

Basic Financial Statements

Rice County's basic financial statement consists of three parts: government-wide financial statements, fund financial statements, and notes to the financial statements. The management's discussion and analysis and certain budgetary comparison schedules are required to accompany the basic financial statements and, therefore, are included as required supplementary information.

Government-wide financial statements display information about the county's financial reporting entity as a whole, except for its fiduciary activities. These statements should present separate information for the governmental and business-type activities of the county (primary government), as well as for its component units.

Fund financial statements display separate financial information for the county's governmental, proprietary, and fiduciary funds. Information for governmental and enterprise proprietary funds is presented separately for major funds, fiduciary fund information is presented in aggregate by fund type.

Notes to the financial statements provide additional information and disclosure for information in the financial statements.

Governmental activities are generally activities of the county financed through taxes, intergovernmental revenues, and other non-exchange revenues. These activities are usually reported in governmental funds and internal service funds.

Business-type activities are county activities financed in whole or in part by fees charged to external parties for goods or service. These activities are usually reported in enterprise funds.

Financial reporting entity consists of the primary government (county), organizations for which the county is financially accountable, and other organizations for which the nature and significance of their relationship with the county are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The nucleus of a county's financial reporting entity is the primary government, the county.

Primary government is a term used in connection with defining the financial reporting entity. The primary government is the focus of the financial reporting entity. For the county, the primary government represents the financial activities, funds, or accounts directly under the control of the county board.

Component unit describes a legally separate organization for which the county board is financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with the county are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

County Governmental Fund Types

The **General Fund** is the general operating fund of the county. It is used to account for all financial resources, except those that are required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted for specified purposes.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of principal, interest, and related costs of general long-term debt.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

County Proprietary Funds

Enterprise Funds are used to report an activity for which a fee is charged to external users for goods or services.

County Fiduciary Funds

Agency Funds are used to account for assets held by the county as an agent for individuals, private organizations, other governments, and/or other funds; for example, taxes collected and held by a county for a school district.

Character Classification of County Expenditures

The county's governmental expenditures are classified by character or the periods expenditures are presumed to benefit. The county has the following character classifications:

Current operating expenditures are presumed to benefit the current fiscal period.

Debt services are presumed to benefit prior fiscal periods as well as current and future periods and includes amount expended for the payment of principal, interest, and other costs associated with debt.

Capital outlays are presumed to benefit current and future fiscal periods and include amounts expended for the construction or acquisition of county capital assets.

Intergovernmental represent resources transferred by the county to other governments.

Classification of County Functions

Functions are a group of related activities aimed at accomplishing a major service or regulatory program for which the county is responsible. The county has the following function classifications:

The **General Government** function include expenditures for general county activities such as, the county commissioners, county administration, county attorney's office, county auditor/treasurer's office, county assessor's office, court administration, county recorder, the planning and zoning office, and the other county general service offices.

Public Safety related to the objective of protection of persons and property and includes expenditures for corrections activities, operations of the sheriff's department, the county jail, civil defense/emergency services, and community corrections.

Highways and Streets includes expenditures relating to the construction and maintenance of county highways and streets.

Sanitation involves expenditures for the removal and disposal of waste and includes county solid waste collection and disposal, recycling, and sanitary sewer programs.

Human Services represents activities designed to provide public assistance and institutional care for individuals unable to provide essential needs for themselves. These programs include child support collection, child welfare, chemical dependency, medical assistance, and others.

Health involves all activities involved in the conservation and improvement of public health. This function includes expenditures for the county public health department, home health aid services, other nursing services, maternal and child health, supplemental nutrition programs, and programs to protect public and private water systems.

Culture and Recreation involves cultural and recreational activities maintained for the benefit of county residents and visitors. These activities include county libraries, parks, and other recreation programs.

Conservation involves activities designed to conserve and develop such natural resources as water, soil, and forests and includes such programs as soil and water conservation and county extension.

Economic Development activities are directed toward economically developing the area encompassed by the county and providing assistance to, and opportunity for, economically disadvantaged persons or businesses, and includes programs conducted by the Rice County Housing and Redevelopment Authority.

**Summary of Rice County's Statement of Net Assets
December 31, 2009**

	Governmental Activities	Business Type Activities	Total
Assets			
Cash and investments	\$ 41,758,170	\$ 6,183,966	\$ 47,942,136
Receivables	4,874,383	331,582	5,205,965
Other current assets	301,013	120,284	421,297
Restricted assets	-	1,988,398	1,988,398
Deferred charges	106,462		106,462
Capital assets			
Land	7,398,982	530,075	7,929,057
Construction in progress	2,925,418	-	2,925,418
Infrastructure	87,960,990	-	87,960,990
Buildings	9,963,073	919,977	10,883,050
Improvements	393,827	38,070	431,897
Equipment	3,356,591	953,981	4,310,572
Total Assets	\$ 159,038,909	\$ 11,066,333	\$ 170,105,242
Liabilities			
Payables	\$ 1,917,720	\$ 337,968	\$ 2,255,688
Other current liabilities	1,013,693	-	1,013,693
Long-term liabilities			
Due within one year	3,802,103	49,432	3,851,535
Due in more than one year	23,895,360	2,351,157	26,246,517
Total Liabilities	\$ 30,628,876	\$ 2,738,557	\$ 33,367,433
Net Assets			
Invested in capital assets, net	\$ 102,619,816	\$ 2,442,103	\$ 105,061,919
Restricted	6,201,197	1,988,398	8,189,595
Unrestricted	19,589,020	3,897,275	23,486,295
Total Net Assets	\$ 128,410,033	\$ 8,327,776	\$ 136,737,809

**Summary of Rice County's Statement of Activities
For the Year Ended December 31, 2009**

Functions	<u>Expenses</u>	<u>Program Revenues</u>	<u>Net</u>
Primary Government			
General Government	\$ 8,327,852	\$ 2,005,627	\$ (6,322,225)
Public Safety	8,396,799	1,638,852	(6,757,947)
Highways and Streets	6,605,653	6,124,694	(480,959)
Sanitation	33,845		(33,845)
Human Services	10,656,998	7,022,977	(3,634,021)
Health	3,241,316	2,963,463	(277,853)
Culture and recreation	495,527	88,209	(407,318)
Conservation of natural resources	526,421	1,939	(524,482)
Economic development	2,109,489	1,963,399	(146,090)
Interest	540,954	19,017	(521,937)
Total governmental activities	<u>\$ 40,934,854</u>	<u>\$ 21,828,177</u>	<u>\$ (19,106,677)</u>
Business-type activities			
Sanitation	<u>\$ 3,328,757</u>	<u>\$ 3,869,977</u>	<u>\$ 541,220</u>
Total primary government	<u>\$ 44,263,611</u>	<u>\$ 25,698,154</u>	<u>\$ (18,565,457)</u>
General revenues and other taxes			
Taxes			\$ 17,208,719
Payments in lieu of tax			90,571
Grants/contributions not restricted to specific programs			4,164,586
Investment income			1,817,108
Gain on sale of capital assets			<u>16,787</u>
Net change in net assets			<u>\$ 4,732,314</u>

A Summary Balance Sheet of Governmental Funds
December 31, 2009

	General	Road and Bridge	Human Services	Ditch	Debt Service	Capital Projects	Housing and Redevelopment Authority	Total Governmental Funds
Assets								
Cash and pooled investments	\$ 12,557,859	\$ 5,070,474	\$ 4,843,818	\$ 143,705	\$ 1,721,010	\$ 15,464,759	\$ 483,696	\$ 40,285,321
Cash and investments with escrow agent	-	-	-	-	1,465,323	-	3,941	1,469,264
Petty cash and change funds	3,585	-	-	-	-	-	-	3,585
Taxes receivable	-	-	-	-	-	-	-	-
Prior	303,004	72,663	105,001	-	49,869	11	-	530,548
Special assessments receivable	-	-	-	-	-	-	-	-
Noncurrent	242,195	-	-	65,322	-	-	-	307,517
Accounts receivable	306,475	15	69,659	-	-	-	-	376,149
Accrued interest receivable	254,131	-	-	-	-	-	-	254,131
Loans receivable	-	-	-	-	-	-	12,972	12,972
Due from other funds	212,426	-	-	5,362	-	-	-	217,788
Due from other governments	259,234	2,266,391	822,670	-	-	-	5,754	3,354,049
Inventories	27,290	251,176	13,000	-	-	-	-	264,176
Prepaid items	130,700	208	9,339	-	-	-	-	36,837
Advances to other funds	-	-	-	-	-	-	-	130,700
Total Assets	\$ 14,296,899	\$ 7,660,927	\$ 5,863,487	\$ 214,389	\$ 3,236,202	\$ 15,464,770	\$ 506,363	\$ 47,243,037
Liabilities and Fund Balances								
Liabilities								
Accounts payable	\$ 311,386	\$ 272,731	\$ 223,516	\$ 850	\$ -	\$ 37,744	\$ 1,440	\$ 847,667
Salaries payable	188,324	23,463	79,133	-	-	-	-	290,920
Contracts payable	-	-	-	-	-	55,432	-	55,432
Escrow payable	-	-	-	-	-	-	3,941	3,941
Due to other funds	5,362	-	7,995	2,947	-	-	201,484	217,788
Due to other governments	148,570	98	414,109	888	-	-	-	563,665
Due to component units	-	-	-	-	-	-	-	-
Deferred revenue-unavailable	494,117	2,305,082	259,138	65,263	35,939	11	13,097	3,172,647
Deferred revenue-earned	204,012	523,207	-	-	-	-	147,871	875,090
Advance from other funds	-	-	-	110,700	-	-	-	110,700
Total Liabilities	\$ 1,351,771	\$ 3,124,581	\$ 983,891	\$ 180,648	\$ 35,939	\$ 93,187	\$ 367,833	\$ 6,137,850
Fund Balances								
Reserved for								
Recorder's technology fund	\$ 155,724	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,724
Recorder's compliance fund	110,129	-	-	-	-	-	-	110,129
Encumbrances	-	-	-	-	-	140,211	-	140,211
Prepaid Items	27,290	208	9,339	-	-	-	-	36,837
Attorney / Sheriff	52,448	-	-	-	-	-	-	52,448
Parks	110,937	-	-	-	-	-	-	110,937
Inventory	-	251,176	-	-	-	-	-	251,176
Law library	57,681	-	-	-	-	-	-	57,681
Veterans Van	8,569	-	-	-	-	-	-	8,569
Sanitation loans	251,648	-	-	-	-	-	-	251,648
Debt Service	-	-	-	-	3,200,263	-	-	3,200,263
Housing Assistance Payments	-	-	-	-	-	-	32,938	32,938
Unreserved								
Designated for future expenditures	3,149,719	278,500	2,524,855	-	-	15,231,372	-	21,184,446
Designated for compensated absences	826,050	128,926	380,402	-	-	-	-	1,335,378
Designated for cash flow	5,945,000	1,326,000	1,965,000	-	-	-	-	9,236,000
Designated for health insurance	1,082,353	-	-	-	-	-	-	1,082,353
Undesignated	1,167,580	2,551,536	-	33,741	-	-	105,592	3,858,449
Total Fund Balances	\$ 12,945,128	\$ 4,536,346	\$ 4,879,596	\$ 33,741	\$ 3,200,263	\$ 15,371,583	\$ 138,530	\$ 41,105,187
Total Liabilities and Fund Balances	\$ 14,296,899	\$ 7,660,927	\$ 5,863,487	\$ 214,389	\$ 3,236,202	\$ 15,464,770	\$ 506,363	\$ 47,243,037

A Summary of Governmental Funds Revenues and Expenditures
For the year ended December 31, 2009

	General	Road and Bridge	Human Services	Ditch	Debt Service	Capital Projects	Housing and Redevelopment Authority	Total Governmental Funds
Revenues								
Taxes	\$ 9,891,583	\$ 2,260,215	\$ 3,318,943	\$ -	\$ 1,659,832	\$ 2	\$ -	\$ 17,130,575
Special assessments	120,403	-	-	25,693	-	-	-	146,096
Licenses and permits	266,110	12,800	-	-	-	-	-	278,910
Intergovernmental	5,158,615	5,880,577	6,849,077	-	120,235	-	1,817,552	19,826,056
Charges for services	3,963,988	109,263	664,245	-	-	-	1,500	4,738,996
Fines and forfeits	63,183	-	-	-	-	-	-	63,183
Gifts and contributions	21,252	-	15,600	-	-	-	-	36,852
Interest on investments	1,611,817	279	-	5,365	55,449	129,342	12,842	1,815,094
Miscellaneous	367,503	212,548	157,734	1,462	-	-	10,680	749,927
Total Revenues	\$ 21,464,454	\$ 8,475,682	\$ 11,005,599	\$ 32,520	\$ 1,835,516	\$ 129,344	\$ 1,842,574	\$ 44,785,689
Expenditures								
Current								
General government	\$ 7,296,497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,296,497
Public safety	8,221,372	-	-	-	-	-	-	8,221,372
Highways and streets	-	8,562,353	-	-	-	-	-	8,562,353
Sanitation	33,845	-	-	-	-	-	-	33,845
Human services	-	-	10,632,539	-	-	-	-	10,632,539
Health	3,212,900	-	-	-	-	-	-	3,212,900
Culture and recreation	677,060	-	-	-	-	-	-	677,060
Conservation of Natural Resources	397,256	-	-	91,557	-	-	-	488,813
Economic development	256,325	-	-	-	-	-	1,848,641	2,104,966
Capital outlay	125,460	-	-	-	-	674,763	-	800,223
Debt service								
Principal retirement	-	-	-	-	1,139,402	-	-	1,139,402
Interest	-	-	-	-	489,064	-	-	489,064
Bond issuance costs	-	-	-	-	-	37,484	-	37,484
Total Expenditures	\$ 20,220,715	\$ 8,562,353	\$ 10,632,539	\$ 91,557	\$ 1,628,466	\$ 712,247	\$ 1,848,641	\$ 43,696,518
Excess of Revenues Over (Under) Expenditures	\$ 1,243,739	\$ (86,671)	\$ 373,060	\$ (59,037)	\$ 207,050	\$ (582,903)	\$ (6,067)	\$ 1,089,171
Other Financing Sources (Uses)								
Transfers in	\$ 1,438,284	\$ -	\$ -	\$ -	\$ 14,397	\$ 135,000	\$ -	\$ 1,587,681
Transfers out	(35,397)	156,000	-	-	(750,000)	(423,284)	-	(1,052,681)
Sale of capital assets	6,920	(135,000)	-	-	-	-	-	(128,080)
Insurance recovery	6,525	-	-	-	-	-	-	6,525
Bonds and notes issued	-	-	-	-	-	15,000,000	-	15,000,000
Discount on bond issuance	-	-	-	-	-	(142,611)	-	(142,611)
Total Other Financing Sources (Uses)	\$ 1,416,332	\$ 21,000	\$ -	\$ -	\$ (735,603)	\$ 14,569,105	\$ -	\$ 15,270,834
Net Change in Fund Balances	\$ 2,660,071	\$ (65,671)	\$ 373,060	\$ (59,037)	\$ (528,553)	\$ 13,986,202	\$ (6,067)	\$ 16,360,005
Fund Balance - January 1	\$ 10,285,057	\$ 4,602,017	\$ 4,324,729	\$ 92,778	\$ 3,728,816	\$ 1,385,381	\$ 144,597	\$ 24,563,375
Prior Period Adjustment	\$ -	\$ -	\$ 181,807	\$ -	\$ -	\$ -	\$ -	\$ 181,807
Fund Balance - January 1, as Restated	10,285,057	4,602,017	4,506,536	92,778	3,728,816	1,385,381	144,597	24,745,182
Fund Balance - December 31	\$ 12,945,128	\$ 4,536,346	\$ 4,879,596	\$ 33,741	\$ 3,200,263	\$ 15,371,583	\$ 138,530	\$ 41,105,187

**A Summary of Proprietary Fund Statement of Net Assets
December 31, 2009**

**Business-type Activities
Environmental
Service Fund**

Assets

Current assets:	
Cash and pooled investments	\$ 6,183,566
Petty cash and change funds	400
Special assessments	47,439
Accounts receivable (net)	269,893
Due from other governments	14,250
Prepaid Assets	417
Inventories	119,867
Restricted assets	
Cash and pooled investments	1,988,398
Total current assets	\$ 8,624,230
Noncurrent assets	
Nondepreciable	\$ 530,075
Depreciable (net)	1,912,028
Net capital assets	\$ 2,442,103
Total Assets	\$ 11,066,333

Liabilities

Current liabilities:	
Accounts payable	\$ 167,925
Salaries payable	10,970
Compensated absences payable - current	49,432
Due to other governments	159,073
Total current liabilities	\$ 387,400
Noncurrent liabilities:	
Compensated absences payable - long-term	\$ 16,665
Estimated liability for landfill closure/post-closure	2,334,492
Total noncurrent liabilities	\$ 2,351,157
Total Liabilities	\$ 2,738,557

Net Assets

Invested in capital assets	\$ 2,442,103
Restricted for	
Post closure	1,988,398
Unrestricted	3,897,275
Total Net Assets	\$ 8,327,776

**A Summary of Proprietary Fund Statement of
Revenues, Expenses, and Changes in Net Assets
For the Year Ended December 31, 2009**

		<u>Business-type Activities</u>
		<u>Environmental Service Fund</u>
Operating Revenues		
Charges for services	\$	2,554,596
Resale		464,241
Miscellaneous		23,285
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Total Operating Revenues	\$	3,042,122
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Operating Expenses		
Depreciation	\$	227,790
Landfill		1,173,073
Recycling		1,927,894
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Total Operating Expenses	\$	3,328,757
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Operating income	\$	-286,635
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Nonoperating revenues (expenses)		
Special assessments	\$	650,052
Intergovernmental - operating grants		177,803
Interest income		2,014
Gain on disposal of capital assets		16,787
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Total Nonoperating revenues (expenses)	\$	846,656
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Income before contributions and transfers	\$	560,021
		<hr/>
Transfers out		-400,000
		<hr/>
Change in Net Assets	\$	160,021
		<hr/>
Net Assets - January 1	\$	8,167,755
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Net Assets - December 31	\$	8,327,776
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A Summary of Fiduciary Funds Net Assets
As of and for the Year Ended December 31, 2009

	<u>Agency Funds</u>
Assets	
Cash and pooled investments	\$ 2,025,331
Accounts Receivable	<u>10,253</u>
Total Assets	<u>\$ 2,035,584</u>
Liabilities	
Accounts Payable	\$ 309,881
Due to other Governments	1,705,703
Advances from Other Funds	<u>20,000</u>
Total Liabilities	<u>\$ 2,035,584</u>

Major Recipients of Rice County Expenditures
The following is a list of the recipients of Rice County expenditures totaling \$5,000 or more during 2009. The list does not include salaries paid to individual county employees nor does include individuals who received federal, state, or county human services aid.

Name of Recipient	2009 Amount	Name of Recipient	2009 Amount	Name of Recipient	2009 Amount	Name of Recipient	2009 Amount
A & A AUTO REPAIR	9,616.54	COOPER/KATHERINE	26,590.87	FIRST AMERICAN REAL ESTATE TAX	44,025.00	KORMAN/DEBBIE	5,633.00
AFFINITY PLUS	8,667.00	CPS TECHNOLOGY SOLUTIONS INC	12,745.93	FIRST UNITED BANK	5,599.00	KRIS ENGINEERING INC	25,499.98
AFLAC	19,583.30	CRANE CREEK ASPHALT INC	77,390.43	FLOM DISPOSAL INC	96,999.48	L-3 COMMUNICATIONS MOBILE VISI	15,476.39
ALL IN ONE TRANSLATION AGENCY	5,865.35	CRYSTEEL TRUCK EQUIPMENT	5,781.89	FLYNN/DEBORAH	12,133.12	LAKE COUNTRY LAND PROFESSIONAL	56,660.75
ALL STEEL PRODUCTS CO INC	35,782.63	CUB PHARMACY	6,181.53	FORCE AMERICA INC	8,397.01	LAMPE LAW GROUP	24,365.82
ALLINA HOSPITALS & CLINICS SP	14,551.62	CULLIGAN OF FARIBAULT	5,076.59	FORD/REBECCA	17,980.22	LANDAMERICA	5,713.01
ALLINA OCC MED	9,575.28	CUMULUS MEDIA INC	8,192.00	FOREST TWP	381,490.65	LANDFILL PAYROLL	383,062.24
ALTERNATIVE RESOLUTIONS INC	38,099.98	DAKOTA COUNTY AUDITOR-TREASURE	15,884.00	FOSSUM LAW OFFICE	12,777.96	LANDWEHR CONSTRUCTION	216,088.41
AMERICAN SOLUTIONS FOR BUSINES	15,085.46	DAKOTA COUNTY COMMUNITY SERVIC	14,880.00	FOUNTAIN LAKE TREATMENT CENTER	24,464.85	LAURA BAKER SCHOOL	7,081.46
AMERICANISM MEMORIAL FUND	5,063.31	DAKOTA COUNTY FINANCIAL SERVIC	76,159.14	FRANCHISE ASSOCIATES LLC	18,919.26	LAW BULLETIN PUBLISHING COMPAN	12,350.00
ANAYA/LEEANN	6,412.80	DAKOTA COUNTY RECEIVING CENTER	118,897.00	FRANCIS/CAROL	52,104.52	LE SUEUR COUNTY HUMAN SERVICES	9,427.31
ANCOM TECHNICAL CENTER	5,901.41	DAKOTA WOOD GRINDING INC	5,129.76	FRANKMAN/LELAND J	14,120.00	LEMKE/CRYSTAL	5,069.50
ANDERSON/EDITH & JEFFREY	26,721.30	DAVE'S ELECTRONIC SERVICE INC	6,049.93	FREEBORN CO DEPT HUMAN SERVICE	8,843.09	LEO A HOFFMAN CENTER	150,862.45
APPLIED CONCEPTS INC	7,484.00	DEGROOD OIL INC	265,075.53	G & K SERVICES INC	27,099.14	LIBERTY TIRE RECYCLING LLC	9,304.90
ARAMARK REFRESHMENT SERVICES	5,175.58	DELL MARKETING	27,485.50	GARDNER/KENDRA & JEREMY	10,904.46	LIESCH ASSOC INC/BRUCE A	109,973.08
ARAMARK SERVICES INC	8,071.01	DELTA DENTAL	67,415.36	GARE/KENNETH & JOAN	6,600.00	LINDELIEN/CARL	6,396.00
ARCHAMBAULT BROS DISPOSAL INC	124,429.63	DENNISON CITY	12,685.69	GCR MINNEAPOLIS TRUCK TIRE CEN	6,426.07	LLE	22,187.78
ARNOLD/CARL	11,850.00	DENTACARE OF MINNESOTA INC	11,849.00	GERARD TREATMENT PROGRAMS LLC	164,658.02	LONSDALE CITY	1,557,159.21
ASSOCIATION OF MINN COUNTIES	25,587.00	DEPT OF HUMAN SERVICES MAPS	932,066.39	GLENN'S SERVICE INC	9,173.51	LSSMN	5,444.27
AUTO VALUE FARIBAULT	7,564.23	DEVINE/LYNDA	6,605.04	GOOGLE INC	8,606.34	LUDESCHER/DAVID	5,964.00
B & B DRAIN CLEANING & PUMPING	5,091.00	DHS-SOS-ARC-448	6,306.73	GOPHER TRANSPORTATION INC	7,446.65	LUGO/TINA MARIE	59,770.35
B & H PETROLEUM EQUIPMENT CO	6,460.71	DIERENFELD/DAVID & CHERYL	31,959.14	GOVERNMENT MANAGEMENT GROUP IN	6,750.00	LUTHERAN SOCIAL SERVICES	8,190.35
BAKER-WILLIAMS/WENDY	24,451.65	DIETZMAN/PAUL J	87,168.75	GR PROPERTIES INC	19,400.00	LYNN/KARI	7,050.00
BARR ENGINEERING COMPANY INC	41,859.38	DISCOVERY PUBLIC SCHOOL FARIBA	10,399.00	GRAMSE PLASTER & STUCCO COMPAN	5,345.00	M-R SIGN COMPANY	46,653.35
BAUERNFEIND & GOEDEL INC	11,249.53	DPS TRANSPORT LLC	13,023.50	GREATER MINNESOTA FAMILY SERVI	159,970.96	MARCO	37,002.06
BCM CONSTRUCTION INC	234,158.10	DRIESSEN BULIDERS INC	37,710.00	GREEN LIGHTS RECYCLING INC	5,777.70	MARCO BUSINESS PRODUCTS INC	8,051.72
BEDNARSKI/ROBERT & ELEONORA	14,545.00	DUNDAS AUTO BODY LLC INC	11,487.44	GREENEY/JENNIFER & THOMAS	29,610.48	MARILYN'S PLACE AT MAPLE HILLS	25,367.00
BEHREND/THOMAS	57,618.27	DUNDAS CITY	1,302,407.73	GRUCHOW/NANCY	7,806.48	MARTIN/JAMES	10,202.00
BIERMAN FUNERAL HOME INC	12,531.91	DYNAMIC ELECTRIC	6,905.50	GRUNDHOEFER & LUDESCHER	17,980.00	MARTINEZ/CRISPULO	7,330.21
BITUMINOUS MATERIALS	9,186.00	ECKER/STEPHEN R	28,390.95	H & L MESABI	7,374.33	MATEJCEK IMPLEMENT	11,079.53
BLUE CROSS BLUE SHIELD	2,757,196.50	ECONO FOODS PHARMACY	11,279.98	H&R CONSTRUCTION CO	79,473.66	MATHIOWETZ CONST CO	341,448.96
BLUE EARTH COUNTY HUMAN SERVIC	42,922.28	EDGE CONSULTING ENGINEERS INC	5,300.00	HABILITATIVE SERVICES INC	5,782.00	MATRIX COMMUNICATIONS	22,259.83
BOB'S ELECTRIC	16,873.34	ELECTION SYSTEMS & SOFTWARE IN	18,972.33	HANSON/LINDA	7,160.00	MATTHEW BENDER COMPANY	7,743.95
BOLDT FUNERAL HOME	14,579.60	ELERT & ASSOCIATES INC	11,856.45	HARLANDS TIRE & AUTO CENTER	8,271.22	MAVO SYSTEMS	8,555.00
BOYER TRUCKS	10,248.88	ELK RIVER FORD INC	48,239.64	HARTFORD-PRIORITY ACCOUNTS/THE	55,518.49	MAYO CLINIC	5,075.73
BRADEN/J SCOTT	112,945.99	ENGAGE PRINT INC	6,722.38	HERC-U-LIFT	5,322.27	MCCROSSAN BOYS RANCH INC	17,427.60
BRIDGEWATER TOWNSHIP	289,090.13	EPIC CENTER	16,708.66	HESELTON CONSTRUCTION LLC	24,466.12	MCF TOGO	42,858.00
BRIGGS CORPORATION	8,226.34	ERICKSON & MCKENZIE LLC	7,250.00	HILPIRE HEATING & AIR CONDITI	6,314.05	MCF-RED WING	111,950.00
BROWN COUNTY FAMILY SERVICES	6,307.94	ERICKSON ENGINEERING COMPANY	71,793.30	HLB TAUTGES REDPATH LTD INC	55,425.00	MC GEE TD/MICHAEL B	5,500.00
BROWNS INC/HARRY	6,516.65	ERIN TOWNSHIP	87,098.20	HOFFMANN CENTER/LEO A	102,308.00	MCGHIE & BETTS INC	11,678.12
BRYAN ROCK PRODUCTS INC	52,013.79	ERNSTE/LEAH	49,566.19	HOFFMANN PRINTING	5,419.96	MCKESSON MEDICAL SURGICAL	6,250.80
BUILDING RESTORATION CORP	421,664.00	ESI OF RICE COUNTY	14,231.94	HOWARD R GREEN COMPANY	26,324.50	MCLANE	40,154.43
CANNON CITY TOWNSHIP	133,544.48	ESRI INC	6,721.60	HRA PAYROLL	58,676.28	MCQUAY INTERNATIONAL	8,323.71
CANNON VALLEY CLINIC	15,039.60	EVANS/JAMES M	12,480.40	HSA ACCOUNT	105,679.79	MEAGHER/ANGELA	43,964.22
CAR TRUCK CITY & GMAC	32,834.00	EVERCOM SYSTEMS INC	10,520.00	HY VEE FOOD STORES	15,270.16	MEDTOX LABORATORIES INC	5,366.34
CARGILL INC	64,366.53	EXPEDITE DIRECT MAIL & FULFILL	16,450.00	HY VEE INC	182,849.35	MENARDS DUNDAS	8,132.13
CARLSON/RANDY	16,285.50	EXPRESS SERVICES INC	13,026.36	HY VEE PHARMACY	26,023.35	MERIDIAN LAND SERVICES LLC	11,663.19
CARON FENCE	7,010.00	FAEGRE & BENSON	11,436.54	I & S ENGINEERS & ARCHITECTS I	30,398.00	MESSERLI KRAMER	6,006.68
CASHIN DISPOSAL INC	80,703.25	FAHRNER ASPHALT SEALERS	270,384.63	I & S GROUP INC	13,900.00	MET-CON CONSTRUCTION CO	6,322.26
CDW GOVERNMENT INC	32,476.93	FAIRBANKS SCALES	6,453.97	IFACS	8,197.85	MICHEL/MARK	10,255.34
CEBULLA/MARY	5,130.36	FAMILIES BY DESIGN	6,129.60	IKON OFFICE SOLUTIONS	99,981.51	MIDWEST MONITORING & SURVEILLA	9,911.00
CEDAR HOUSE INC	34,009.24	FARIBAULT ACE HARDWARE	10,882.72	INFORMATION SYSTEMS CORP	23,678.23	MILLER ELECTRIC	7,998.78
CEDAR VALLEY SERVICES	15,990.47	FARIBAULT AREA SR CITIZENS INC	8,073.20	INNOVATIVE OFFICE SOLUTIONS	10,422.14	MINNCOR INDUSTRIES	11,457.31
CENNEIDIGH, INC.	101,255.29	FARIBAULT CITY	7,380,686.83	INTERNAL REVENUE SERVICE	3,566,294.85	MINNESOTA BUILDING CONTRACTORS	10,500.00
CENTERPOINT ENERGY	8,235.11	FARIBAULT CITY HRA	193,828.63	INTERNAT UNION OPERATING ENG	7,762.00	MINNESOTA CHILD SUPPORT PAYMEN	26,574.36
CENTRAL STATES WIRE PRODUCTS	9,225.25	FARIBAULT CROSSROADS DEVELOP L	18,617.44	IVERSON REUVERS LLC	10,492.87	MINNESOTA CO COMPUTER COOP MI3	58,540.61
CHAP	5,000.00	FARIBAULT DAILY NEWS	38,353.48	IVERSON/SHAUNA	6,573.98	MINNESOTA CORRECTIONAL FACILIT	33,161.27
CHASE HOME FINANCE	5,155.00	FARIBAULT ECONOMIC DEV AUTHORI	242,659.81	J&J TAXI SERVICE	29,856.55	MINNESOTA COUNTIES INS TRUST	633,771.74
CHILDRENS HOSPITAL & CLINICS (6,873.34	FARIBAULT MARTIN HUMAN SERVICE	12,759.00	JEKLL LTD	8,123.00	MINNESOTA COUNTY ATTORNEY ASSC	5,120.04
CITY & LAKES DISPOSAL INC	96,315.29	FARIBAULT POLICE DEPT	6,705.71	JOHNSON CONTROLS	14,347.73	MINNESOTA DEPT OF CORRECTIONS	88,382.08
CLEMMENSEN/NANCY & ORAN	49,397.63	FARIBAULT PRINT SHOP	5,491.46	JOHNSTON FARGO CULVERT INC	9,803.43	MINNESOTA DEPT OF REVENUE	7,645,308.47
COLE PAPERS INC	22,475.25	FARIBO SNO-GO CLUB INC	25,935.00	JR'S ADVANCED RECYCLERS INC	91,248.75	MINNESOTA DEPT OF TRANSPORTATI	17,919.20
COMMISSIONER OF TAXATION	632,455.76	FARM COUNTRY COOP	62,348.95	KCQ INC	247,847.30	MINNESOTA ELEVATOR INC	8,826.92
COMMUNITY CO-OP GENERAL OFFICE	23,331.47	FIDELITY NATIONAL TECHNOLOGY I	8,000.00	KIELMEYER CONSTRUCTION COMPANY	12,718.28	MINNESOTA LIFE INSURANCE CO	53,970.78
COMPUTER INTEGRATION TECHNOLOG	83,942.77	FIELD ENVIRONMENTAL	8,272.00	KISPERT/SHAWN	6,575.58	MINNESOTA NURSES ASSOCIATION	7,351.60
COOK/RICHARD	12,195.23	FINK/ROSEMARY L	21,472.41	KOESTER COURT III	6,584.00	MINNESOTA ROADWAYS CO	12,664.70

Name of Recipient	2009 Amount	Name of Recipient	2009 Amount	Name of Recipient	2009 Amount	Name of Recipient	2009 Amount
MINNESOTA SHREDDING LLC	10,194.30	RELIANCE TELEPHONE SYSTEMS	11,269.07	T MOBILE	60,341.29	ZIEGLER INC	83,591.54
MINNESOTA STATE TREASURER	199,524.70	REQUIP LLC	18,219.97	TARANGO/JUANA	13,286.01	ZRIMSEK/PHILIP	20,844.34
MINNESOTA TEAMSTERS UNION #320	128,807.36	REVENUE PAYROLL	6,924,520.88	TAXI FIRST CHOICE	22,448.00	ZUMBRO VALLEY MENTAL HEALTH CE	8,138.85
MINNESOTA UC FUND	25,941.09	REYNOLDS SERVICE INC	10,503.75	TDS METROCOM	19,810.33		
MN ALLIANCE WITH YOUTH	6,000.00	RICE COUNTY ACTIVITY CENTER	19,296.19	TEMPLE/DAVE	17,126.76		
MN SHERIFF YOUTH PROGRAMS	9,432.72	RICE COUNTY AGRICULTURAL SOCIE	44,299.00	TERYJON AVIATION INC	12,532.42		
MNDP	109,535.00	RICE COUNTY AUDITOR-TREASURER	679,307.45	THOMAS ALLEN INC.	11,190.00		
MODERN PRINTERS	21,422.77	RICE COUNTY DISPUTE RESOLUTION	14,625.00	TIMMS TRUCKING INC	12,170.87		
MOODY/GAYLON	7,215.63	RICE COUNTY DIST ONE HOSPITAL	224,681.01	TOTAL FUNDS BY HASLER	7,534.93		
MORRISTOWN CITY	260,083.23	RICE COUNTY DRUG TASK FORCE	9,840.49	TOWMASTER	99,422.50		
MORRISTOWN TOWNSHIP	162,281.91	RICE COUNTY HISTORICAL SOCIETY	36,855.00	TRAFFIC MARKING SERVICE INC	66,761.94		
MSOP-MN SEX OFFENDER PROGRAM	111,165.60	RICE COUNTY PUBLIC HEALTH NURS	16,484.78	TRANS ALARM INC	6,247.26		
MVTL LABORATORIES INC	19,209.50	RICE COUNTY SOIL & WATER CONS	219,926.11	TRI COUNTY AGGREGATES INC	16,892.82		
NCPERS LIFE INSURANCE	8,547.00	RICE LAKE FAB INC	93,593.01	TRI COUNTY ATV CLUB	46,448.53		
NEARCO IV LLC	8,383.16	RICH/MATTHEW	5,889.00	TRIMIN SYSTEMS INC	10,764.18		
NELSON AUTO CENTER	63,171.76	RICHLAND TWP	97,229.36	TUPY & KUBES TREE SERVICE INC	17,234.94		
NELSON/MARY	39,747.77	RIVER BEND NATURE CENTER	11,050.72	TURKEY STORE/THE	8,055.86		
NERSTRAND CITY	29,466.75	RIVERSIDE PSYCHOLOGICAL SERVIC	7,090.00	ULTRAMAX AMMUNITION	7,909.00		
NEXTEL COMMUNICATIONS	10,052.87	ROAD & BRIDGE PAYROLL	846,896.75	UNITED STATES POSTAL SERVICE	61,500.00		
NORTH AMERICAN CLEANING CORP	97,306.93	ROEHRICK/DAWN & STEVE	6,442.19	UNITED STATES TREASURY	15,389.75		
NORTH AMERICAN SALT COMPANY	6,826.86	ROLLX VANS	20,300.00	UNITED WAY OF FARIBAULT	6,413.39		
NORTHFIELD CITY	8,334,142.55	RONCO ENGINEERING SALES	5,311.87	UNITY HOUSE INC.	21,341.79		
NORTHFIELD CITY EDA	206,250.92	ROOFING PLUS INC	29,187.88	UNRUH/ELLEN B	14,691.22		
NORTHFIELD CITY HRA	167,738.31	ROYAL TIRE INC	11,745.18	US BANK	1,552,891.96		
NORTHFIELD COMM ACTION CENTER	7,500.00	RUD CONSTRUCION INC	29,002.25	US RECORDS	16,116.31		
NORTHFIELD HEALTHY COMM INITIA	39,508.35	RUFFRIDGE JOHNSON EQUIP CO INC	48,924.65	VALIC	63,090.00		
NORTHFIELD HOSPITAL	29,262.80	S & T OFFICE PRODUCTS INC	10,847.37	VALLEY ASPHALT PRODUCTS INC	9,964.01		
NORTHFIELD TWP	187,030.28	S&J INVESTIGATIONS	14,826.52	VALLEY PAVING INC	74,056.77		
NOVAK/ANTHONY F & PATRICIA	43,533.97	SAFE HAVEN	5,828.00	VANGUARD APPRAISALS INC	25,778.00		
NOVAK/JOHN & MARIE	33,296.55	SANDERS & CO LTD INC	7,680.54	VATLAND/MARK	6,372.62		
NOVAK/THEODORE	36,000.00	SCHILLING SUPPLY CO	23,996.02	VEIT & COMPANY INC	83,323.80		
NOVARTIS VACCINE	7,750.00	SCHMITZ/JAMES	5,000.00	VEOLIA ENVIRONMENTAL SERVICES	55,355.00		
NOVOTNY/JUDY	8,993.67	SCHNEIDER CORP	44,929.16	VOEGELE/RENEE	5,946.81		
NUSS TRUCK & EQUIPMENT	391,887.11	SCHOOL DIST #2143	316,018.51	VOHS/KARL & ANN	8,100.00		
OFFICE DEPOT	9,210.53	SCHOOL DIST #2172	116,155.24	VOYAGEUR WEB INC	8,760.00		
OFFICE OF ENTERPRISE TECHNOLOG	9,938.24	SCHOOL DIST #394	1,043,115.18	WAGNER/DEB & PATRICK	16,381.54		
OHLSEN/MARK	5,103.26	SCHOOL DIST #656	8,165,030.32	WALCOTT TOWNSHIP	156,477.38		
OLMSTED CO COMMUNITY SERVICES	42,672.86	SCHOOL DIST #659	11,746,172.95	WALMART COMMUNITY	10,290.13		
OMADA BEHAVIORAL HEALTH INC	8,290.84	SCHOOL DIST #721	1,321,192.71	WARMINGTON CUSTOM BLAST & PAIN	5,229.00		
OMEGON	8,830.80	SCHOOL DIST #763	210,025.52	WARSAW TWP	169,366.77		
ON TARGET A&M INC	5,272.34	SCHOOL DIST #829	9,253.36	WASECA COUNTY HUMAN SERVICES	24,154.81		
ONVOY	16,428.67	SCHRADER/ERIC J & DIANE	12,164.00	WASILOWSKI/JEANETTE	11,343.52		
OPTUMHEALTH INC	6,405.70	SCHULTZ/ANN	8,524.18	WASTE MANAGEMENT NORTHFIELD	385,613.50		
ORCHID CELLMARK INC	6,200.00	SCOTT COUNTY TREASURER	1,168,800.13	WATERFORD OIL CO INC	29,308.89		
OUR CIRCLE OF FRIENDS	7,383.10	SCURRY ZWICKER & ASSOCIATES	23,101.99	WATONWAN COUNTY HUMAN SERVICES	8,588.00		
OVERHEAD DOOR COMPANY OF ALBER	6,326.80	SELECT ACCOUNT	193,858.02	WEBSTER TWP	336,501.24		
OWATONNA BUS COMPANY	20,769.64	SERVICE MASTER OF NORTHFIELD	8,927.48	WELFARE PAYROLL	2,709,292.14		
PARKER-KOHL FUNERAL HOME INC	12,719.41	SEVEN ELEVEN PARTNERSHIP	5,556.06	WELFARE RECIPIENTS	46,544.74		
PATH	80,724.56	SHERIFFS YOUTH PROGRAM	41,797.20	WELLS FARGO HOME MORTGAGE	17,097.73		
PEACEFUL PROMOTIONS	6,646.40	SHI INTERNATIONAL CORP	82,672.42	WELLS TWP	156,847.38		
PEBSCO	210,961.76	SHIELDSVILLE TWP	145,906.81	WEST PUBLISHING PAYMENT CENTER	47,064.49		
PHARMACY ONE	6,126.03	SIBLEY COUNTY HUMAN SERVICES	10,099.08	WESTIN/SHARRI & ROBERT	13,645.50		
PHARMER/ALLISON	18,755.96	SIREK/ELEANOR A	11,500.00	WESTMAN FREIGHTLINER	7,051.94		
PHONE STATION INC	6,096.87	SIREK/WILLIAM R & AMY	5,000.00	WHEATLAND TWP	190,535.99		
PICTOMETRY INTERNATIONAL CORP	36,027.88	SNYDERS DRUG STORE	7,997.34	WHEELING TWP	164,733.14		
POMPS TIRE SERVICE	28,080.28	SOUTH CENTRAL COLLEGE	5,760.91	WHITEWATER WIRELESS INC	10,502.45		
PRAXAIR	14,339.05	SOUTHERN MINNESOTA CONST CO IN	139,605.17	WHOLESALE TIRE	9,640.55		
PUBLIC EMPLOY RETIRE ASSOC MN	2,328,032.22	SPLICHAL/JANE & HARLOW	7,731.22	WIDSETH SMITH NOLTING INC	11,782.75		
QUILL CORPORATION	8,792.48	ST PETER CBHH	8,136.00	WIEBLER BUSINESS FORMS	5,334.28		
QUINN/CHRISTINA	9,997.02	STATE CAPITOL CREDIT UNION	382,860.27	WILLIAMS/CANDI	11,129.20		
QWEST	21,307.68	STEELE COUNTY DETENTION CENTER	12,822.76	WILSON/MARY JO	16,852.64		
RAMSEY COUNTY	16,800.00	STEELE COUNTY TREASURER	800,551.71	WORKFORCE DEVELOPMENT INC	305,422.93		
RAMY TURF PRODUCTS	7,994.23	STEELE-WASECA ELECTRIC CO	32,214.15	WSB & ASSOCIATES INC	20,703.50		
RATWIK ROSZAK & MALONEY PA	17,793.51	STIVLAND INC.	5,436.90	XCEL ENERGY	238,800.30		
REDWOOD TOXICOLOGY LABORATORY	9,613.23	STREICHERS	14,495.94	YOUTH SERVICES INTERNATIONAL I	95,620.78		
REGENTS OF THE UNIVERSITY OF M	112,347.96	SWANSTON EQUIPMENT	75,187.53	ZAYO ENTERPRISE NETWORKS	8,057.38		